



STATE OF DELAWARE  
DEPARTMENT OF FINANCE  
DIVISION OF REVENUE  
CARVEL STATE BUILDING  
820 N. FRENCH STREET  
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**DIVISION OF REVENUE**

**TECHNICAL INFORMATION NO. 98-3**

**JULY 14, 1998**


**SUBJECT: OFFSET OF STATE TAX REFUNDS FOR FEDERAL LIABILITIES.**

Senate Bill No. 347 of the 139<sup>th</sup> General Assembly, amended by Senate Amendment No. 1, 71 Del. Laws. ch. 386, permits the setoff of state refunds tax obligations provided the Director:

“find, based on specific action of the United States Senate or House of Representatives or a Committee thereof, reasons to believe the United States may extend a like comity for the collection of a tax debt owed to this State no later than January 1, 2001.

In fact, the IRS Restructuring Legislation, H.R. 2676, has passed both the House and the Senate and provides for reciprocal offsets by January 1, 2000.

This constitutes the finding required in 30 Del. C. § 558(b)(10).

  
William M. Remington  
Director of Revenue